



THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
FINANCIAL STATEMENTS
DECEMBER 31, 1996

These financial statements were prepared by the Commission for the period ending December 31, 1996. The Commission is a non-profit organization and is not subject to the provisions of the Uniform Accounting Principles for Non-Profit Organizations. The Commission's financial statements are prepared on a cash basis and do not include any accruals or deferrals. The Commission's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America. The Commission's financial statements are prepared in accordance with the accounting principles generally accepted in the United States of America.

45
46
47
48
49
50
51
52
53
54
55

Prepared by: 8-6-97

CASH DISBURSEMENT DOCUMENTATION

During my review of cash disbursements, I noted instances where disbursements were not supported by original invoices. Instances occurred where it was required to obtain copies of invoices from vendors.

It is policy of the Commission that check-signers be given original invoices and documentation for their review at the time of signing. For the staff of the Commission, this was done at that time of signing of all disbursement checks.

Policies should be established, and procedures instituted, to ensure that disbursements be supported by original invoices and that those invoices be cancelled, marked paid, and filed in Commission files and protected from being lost or misplaced.

TRAVEL POLICY

The Commission currently states that it is following the City of Shrewport's travel policy. During my review, I noted that the City's travel policy contains provisions which are not applicable to the Commission. Also noted were instances of a lack of documentation of pre-approval of travel.

I recommend that the Commission formalize its travel policy by either specific reference to applicable portions of the City's travel policy or revisiting its travel policy to include only the appropriate policy.

* * * * *

My audit procedures are designed primarily to enable me to form an opinion on the financial statements, and therefore, may not bring to light all weaknesses in policies or procedures that may exist. My aim is, however, to use my knowledge of the Commission's organization gained during my work to make comments and suggestions that I hope will be useful to you.

This report is intended solely for the information and use of the Board of Directors, management, and federal and state agencies.

Sincerely,


Steven A. Granier

steven a. grenier

Certified Public Accountant
A Professional Accounting Corporation

Management Letter

July 19, 1997

To the Board of Commissioners
The Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the financial statements of The Greater Shreveport Human Relations Commission (the "Commission"), a Louisiana non-profit corporation, as of and for the year ended December 31, 1996, and have issued my report thereon dated July 19, 1997.

In planning and performing my audit of the financial statements of The Commission for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

During my audit, I noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. These comments and recommendations, all of which have been discussed with the appropriate member of management, are intended to improve the internal control structure or result in other operating efficiencies and are summarized as follows:

SEGREGATION OF DUTIES

Due to the small size of the Commission's staff, segregation of duties are not adequate. The administrative assistant performs all cash receipts functions except entering data into the general ledger. Proposed procedures attempt to provide segregation but a concentration of duties is still present in the administrative assistant's position.

It is my recommendation that the duties of opening and sorting of incoming mail, listing of incoming cash and checks and the preparation of a daily deposit be performed by two individuals and verified by the executive director.

steven a. grenier

Certified Public Accountant
A Professional Accounting Corporation

Independent Auditor's Report on Compliance Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Commissioners
The Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the financial statements of The Greater Shreveport Human Relations Commission (the "Commission"), a Louisiana non-profit corporation, as of and for the year ended December 31, 1994, and have issued my report thereon dated July 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Commission is the responsibility of the Commission's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed the following instance of non-compliance that are required to be reported under Government Auditing Standards. The audit report for the year ended December 31, 1994 was not submitted to the Legislative Auditor's Office within six months of the audit year and as required by Louisiana Revised Statute 24:122(A)(8)(a). The Commission is aware of the policy of the Legislative Auditor's Office concerning submission of the audit report but was unable to complete preparations for the audit until late June of 1997 due to staffing changes.

This report is intended for the information of management, the Board of Commissioners and the various funding sources of the Commission. However, this report is a matter of public record and its distribution is not limited.



July 19, 1997

Board of Commissioners
The Greater Sheepsport Human Relations Commission
Report on Internal Control Structure-Page 3

financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving the internal control structure and its operation that I have reported to management of the Commission in a separate letter dated July 19, 1987.

This report is intended for the information of management, the Board of Commissioners and the various funding sources of the Commission. However, this report is a matter of public record, and its distribution is not limited.



July 19, 1987

steven a. grenier

Certified Public Accountant
A Management Accounting Corporation

Independent Auditor's Report on Internal Control Structure Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Board of Commissioners
The Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the financial statements of the Greater Shreveport Human Relations Commission (the "commission"), a Louisiana non-profit corporation, as of and for the year ended December 31, 1996, and have issued my report thereon dated July 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of The Commission is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the commission for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the

Reports in Accordance With Government Auditing Standards

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 1986

3 Seminar and Conference Costs

The Commission incurred costs associated with its participation and sponsorship of various events and forums in keeping with its purpose. These expenses included speaker fees and related travel costs, facilities use costs, catering costs, and advertising.

4 Economic Dependency

The Commission is funded by a one year contract with the city of Shreveport. The City of Shreveport also provides the office space for the Commission's operation at no cost to the Commission. A significant detrimental impact on the Commission would occur should the City of Shreveport be unable or unwilling to renew the Commission's contract.

5 Subsequent Events

When renewing the Commission's contract with the City of Shreveport for services for 1987, the Commission was notified by the Mayor of Shreveport that the City would not renew the Commission's contract beyond 1987.

THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
NOTES TO FINANCIAL STATEMENTS (continued)
December 31, 1994

- * To provide a public forum for concerns by receiving and investigating complaints, and to direct those complaints to appropriate authorities.
- * To cooperate with other agencies in effectuating the amelioration of group prejudice, tensions, disorder, and discrimination.

Summary of Significant Accounting Policies

Furniture and Equipment

Furniture and equipment are stated at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which range from 5 to 10 years.

Donated Facilities Use

The Commission occupies office space in an office building owned by the City of Shreveport. The City provides the space at no cost to the Commission. The Commission records the value of this space at the current rental value charged by the City for space rented in the building. The value is recorded as Donated Facilities use and Rent expense.

Functional Expenses

Functional expenses have been allocated between Program Services and Management & General Services and Fundraising based on an analysis of personnel time and space utilized for the related activities.

Income Tax

The Commission is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also recognized as tax-exempt by the State of Louisiana.

1 Donated Facilities Use and Rent Expenses

The value of office space donated to the Commission for the current year was \$14,400 and is recorded as revenue as "Donated Facilities use" and is expensed as "Rent" in the financial statements.

(continued)

**THE GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
NOTES TO FINANCIAL STATEMENTS
December 31, 1994**

1 Organization and Summary of Significant Accounting Policies
Organization

The Greater Shreveport Human Relations Commission (the "Commission") is a non-profit corporation incorporated in the State of Louisiana on August 17, 1993. The Commission is governed by a Board of Commissioners appointed by the Mayor of Shreveport and totaling fifteen individuals. The Commission's purposes are:

- To advise, consult with and assist the City of Shreveport officials and Departments on all matters involving prejudice or discrimination.
- To be available to advise, consult with, and assist the Caddo Parish Commission, the Caddo Parish School Board, and other governing entities with jurisdiction in the Greater Shreveport Metropolitan area on all matters of prejudice and discrimination.
- To do everything practicable which, in the judgment of the Board of Commissioners, should be done to eliminate prejudice and the practice of discrimination against individuals or groups because of race, color, creed, national origin, ancestry, disability, age, sexual orientation, or gender in metropolitan Shreveport, and to address and mitigate frictions in human relations in the interests of the public welfare of metropolitan Shreveport.
- To develop skills in cross-cultural communication and understanding in metropolitan Shreveport.
- To become a human relations resource to the community at large and its institutions, and identify other resources in metropolitan Shreveport.
- To enlist the cooperation of the various racial, religious and ethnic groups, community and labor organizations, business and industrial groups, fraternal and benevolent associations, media and other groups in metropolitan Shreveport in the programs and purposes of the Commission.
- To plan, carry out, and assist in programs of neighborhood organizations to reduce group prejudice, tensions, disorder and discrimination in said neighborhoods and assist with citizens efforts to establish local neighborhood organizations.

(continued)

**GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1990**

	PROGRAM SERVICES	MANAGEMENT & GENERAL	FUND- RAISING	TOTAL
Salary, wages and fringe benefits	\$55,952	\$20,871	\$9,418	\$86,241
Seminar and conference costs	23,225	0	0	23,225
Printing and materials cost	7,887	0	0	7,887
Consultants and sub-contractors	3,748	0	0	3,748
Donations & Sponsorships	888	0	0	888
Advertising	221	0	0	221
Temporary help	0	3,021	0	3,021
Insurance expense	0	3,731	0	3,731
Miscellaneous	0	824	0	824
Dues and subscriptions	899	0	0	899
Office supplies and expense	0	3,587	0	3,587
Postage	3,273	599	0	3,872
Accounting	0	4,000	0	4,000
Travel	1,159	0	0	1,159
Fuel	5,914	11,580	886	17,380
Telephone	829	682	43	1,554
Annual meeting cost	0	3,000	0	3,000
Total Expenses before Depreciation	\$104,808	\$24,670	\$10,350	\$149,828
Depreciation	0	2,492	0	2,492
TOTAL EXPENSES	\$104,808	\$27,162	\$10,350	\$152,320

GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 1995

Cash flows from operating activities:

Cash received from contract	\$120,000	
Cash received from program sponsorship	8,808	
Interest income	2,421	
Cash paid to suppliers & employees	(151,314)	
Net cash provided by operating activities		(\$10,105)

Cash flows from investing activities:

Capital expenditures	\$0	
Net cash used in investing activities		0

Net increase (decrease) in cash **(\$10,105)**

Cash at beginning of year **74,817**

Cash at end of year **(\$58,180)**

**Reconciliation of net revenue to net cash provided
by operating activities:**

Net revenue over (short) expenses **(\$10,077)**

**Adjustments to reconcile net revenue to net
cash provided by operating activities:**

Depreciation	2,400	
(Increase) Decrease in Prepaid Expense	(1,000)	
(Increase) Decrease in Employee Retention	500	
Increase (Decrease) in Accounts Payable	(1,078)	
Increase (Decrease) in Accounts	0	
Increase (Decrease) in Payroll taxes payable	284	

Total adjustments **(\$1,294)**

Net cash provided by operating activities **(\$10,371)**

**GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 1996**

Revenues

City of Shreveport Contract	\$125,000	
Donated facilities use	<u>18,000</u>	\$143,000
Interest income		2,400
Program sponsorship revenues		<u>8,000</u>
TOTAL REVENUES		\$153,400

Expenses

Salary, wages and fringe benefits	\$201,141	
Seminar and conference costs	23,200	
Printing and materials cost	7,800	
Consultants and sub-contracts	2,748	
Donations & sponsorships	955	
Advertising	521	
Temporary labor	5,000	
Insurance expense	2,700	
Miscellaneous	504	
Books and subscriptions	800	
Office supplies and expense	3,500	
Postage	3,900	
Accounting	4,800	
Travel	1,100	
Rent	17,700	
Telephone	1,200	
Annual meeting cost	1,900	
Depreciation	<u>2,400</u>	
TOTAL EXPENSES		309,201
CHANGES IN NET ASSETS		(\$155,801)
NET ASSETS - BEGINNING OF YEAR		77,500
NET ASSETS - END OF YEAR		\$21,699

**GREATER SHREVEPORT HUMAN RELATIONS COMMISSION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1998**

ASSETS

Current Assets:		
Cash in bank and on hand	\$28,180	
Prepaid Expenses	<u>2,020</u>	
Total Current Assets		\$30,200
Furniture and Equipment:		
Office Furniture & equipment	\$8,000	
Computer equipment	<u>5,180</u>	
	\$13,180	
Accumulated depreciation	<u>7,180</u>	
Net Furniture and Equipment		6,000
TOTAL ASSETS		\$36,200

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	\$1,700	
Accrued expenses	2,000	
Payroll taxes payable	<u>2,214</u>	
Total Current Liabilities		\$5,914
Unrestricted Net Assets		30,286
TOTAL LIABILITIES AND NET ASSETS		\$36,200

steven a. grenier

Certified Public Accountant
A Member of Accounting Corporation

Independent Auditor's Report

July 18, 1993

The Board of Commissioners
The Greater Shreveport Human Relations Commission
Shreveport, Louisiana

I have audited the accompanying statement of financial position of The Greater Shreveport Human Relations Commission, a Louisiana non-profit corporation, as of December 31, 1992 and the related statement of activities and changes in net assets, statement of functional expenses, and statement of cash flows for the year then ended. These financial statements are the responsibility of The Greater Shreveport Human Relations Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Greater Shreveport Human Relations Commission as of December 31, 1992 and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.



THE GREATER MONROEPORT HUMAN RELATIONS COMMISSION
MONROEPORT, LOUISIANA

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1
Financial Statements	
Statement of Financial Position	3
Statement of Activities and Changes in Net Assets	3
Statement of Cash Flows	4
Statement of Functional Expenses	5
Notes to Financial Statements	6-9
Reports in Accordance With Government Auditing Standards	
Report on Internal Control Structure Based on An Audit of Financial Statements Performed in Accordance With Government Auditing Standards	9-10
Compliance Report Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	11